

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

<b>In Re:</b>	)	
	)	
<b>LISA L. WILSON,</b>	)	<b>Case No. 12-40828-399</b>
	)	
<b>Debtor.</b>	)	<b>Chapter 13</b>

**MOTION OF THE INTERNAL REVENUE SERVICE TO SET  
ASIDE PREVIOUSLY ENTERED ORDER GRANTING OBJECTION TO CLAIM**

COMES NOW United States of America on behalf of its agency, the Internal Revenue Service (“IRS”), by and through its attorneys, Carrie Costantin, Acting United States Attorney for the Eastern District of Missouri, and Jane Rund, Assistant United States Attorney for said District, for its motion to set aside the previously entered order granting Debtor’s claim objection (Doc. #59), states as follows:

1. Debtor filed her Chapter 13 case on February 2, 2012.
2. On April 23, 2012, the IRS filed a proof of claim including \$2,518.79 in unsecured priority claims and \$17,239.35 in general unsecured claims. *See* Claim 2-2.
3. On March 1, 2017, Debtor filed an objection to Claim 2-2. The certificate of service on Debtor’s objection indicates that she mailed it to the IRS at its address in Philadelphia, PA. Debtor’s counsel certified to the Court that the proper parties had been served according to the Local Bankruptcy Rules and the response time had passed.
4. This Court entered the order sustaining Debtor’s objection on March 27, 2017. (Doc. #63).
5. Bankruptcy Rule 7004 requires that service of any contested matter involving the United States must be made upon, among other people, the United States Attorney or her

designee for the applicable district. The United States Attorney for the Eastern District of Missouri was not served with Debtor's objection.<sup>1</sup> Therefore, this objection was not properly served.

6. The Debtor incorrectly stated that her 2011 tax refund was offset in the amount of \$1,948.15 because the refund amount was actually \$1,219.00. Furthermore, this offset was applied to Debtor's general unsecured tax year of 2003, and did not change the amount owed on her priority taxes.

7. The IRS's priority portion of its Proof of Claim 2-2 in the amount of \$2,518.79 is correct and should be paid in full.

8. The IRS suggests that, if this Court sets aside the Order granting Debtor's objection, this matter be set for hearing.

WHEREFORE, the IRS prays that this Court (a) set aside Debtor's objection to the IRS's proof of claim (#63) and (b) setting this matter for hearing.

Respectfully submitted,

CARRIE COSTANTIN  
Acting United States Attorney  
*/s/ Jane Rund*

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<sup>1</sup> The U. S. Attorney's Office for the Eastern District of Missouri has attempted to avoid raising this argument by asking debtors' attorneys to email or mail copies of any objections involving the U. S. Government or its agencies to either AUSA Jane Rund or AUSA Joshua Jones.

### **Certificate of Service**

Pursuant to L.R. 9013-1(A), the undersigned hereby certifies that on March 31, 2017, a copy of the foregoing was filed electronically and therefore served by operation of the Court's ECF system to the following.

Ross H. Briggs  
4144 Lindell Blvd., Suite 202  
St. Louis, MO 63108  
Email: [r-briggs@sbcglobal.net](mailto:r-briggs@sbcglobal.net)

Further, a copy of the foregoing was served on March 31, 2017, via U. S. Mail, postage prepaid, on the following:

Diana S. Daugherty  
Chapter 13 Trustee  
P.O. Box 430908  
St. Louis, MO 63143

*/s/ Jane Rund*

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JANE RUND #47298 MO  
Assistant United States Attorney